

VAT EXEMPTED GOODS AND SERVICES

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GOODS	
Paddy	Artificial Limbs
Seed Paddy	Crutches
Rice	Wheel Chairs
Wheat	Hearing Aids
Cardamom	Accessories for Hearing Aids
Cinnamon	White Canes
Cloves	Braille Typewriters and Parts
Nutmeg	Braille Writing papers and Boards
Mace	Agricultural Tractors or Road Tractors
Pepper	Cellular Mobile Phones
Desiccated Coconuts	Agricultural Machinery
Rubber	Memmoties
Latex	Forks
Fresh Coconuts	Fertilizer
Tea Includig Grean Leaf	Artemia Eggs and Peat Moss
Rice Flour	Agricultural Seeds
Wheat Flour	Agricultural Plants
Bread	Shrimp Feed
Infant Powdered Milk	Machinery Used for Construction Industry
Eggs	Milk Processing Machinery
Liquid Milk (not made out of powdered milk)	Computers Including Computer Accessories
Powdered Milk	Machinery Yarn used for Textile Industry
Phamaceutical Products and Drugs	Dyes Used for the Handloom Industry
Raw Materials for Production of Pharmaceutical Products	Machinery Used for Rice Milling Industry
Ayurvedic Preparations	Prawns
Raw Materials for Production of Ayurvedic Preparations	Solar Panel Modules,Accessories or Solar home System
Aircrafts	High Tech Medical Equipment
Helicopters	Machinery Used for manufac. Of Ticket Issuing Machi.
Pearls	Petrol, Coal or Bitumen
Diomands	Machinery & Equipments for manu. Of Grain Mixed Bakery Products
Natural or Synthetic	Machinery & Equipments for the use of leather or footwear industry or Bags
Precious or semi Precious Stones	Moter Homes
Diamond Powder	Taxi Meters
Precious Metals	Agricultural Machinery and Parts
Metals Clad with Precious Metals	Electronic Equipments or Articles
Gold Coins	Light Weight Electrical and Electronic Items
Books	Fruit Seeds
Crude Petroleum Oil	Telecommunication Equipment
Kerosene	Machinery or High Tech Equipment for the Telecom Industry
Liquid Petroleum Gas and Aviation Fuel	Spare Parts and Accessories for exclusive use by Srilanla Transport Board and Railways
Diesel and Aviation Fuel	lories
Oil For ships	Trucks
	Buses

<u>GOODS</u>	
Sport Equipments	Locally Manufactured Palm Oil
Machinery used for the Production of Rubber or Plastic Products	Ship
Sunglasses	Unprocessed Timber Logs
Perfumes	Aircraft Engine or Aircraft Spare parts
Moulding	Finished Leather used for Shoe Manufacturing
Photo Sensitive Semi Conductor Devices	Packing Materials use of packing of Phamaceutical or Ayurvedic Medicines
Raw Materials for Manufacture of Spectacles and Spectacles Frames	Aircraft Stimulators and Parts
Items and Spares for the Poultry Industry	<u>SERVICES</u>
Wood (Sawn)	Educational Services Provded by an Educational Establishment
Fabric for Domestic Consumption	educational Services Provded by any Person or Partnership
Bowsers	Public Library Services
Bulldozers	Public Passengers Transport Services
Graders	Electricity Including Distribution
Levelers	Services in Relation to Burials and Cremations
Excavators	Goods or Services Funded Directly by Foreign Organizations
Fire Fighting Vehicles	Operation of any Current Deposit or Savings Accounts
Raw Materials for Manufacture of Energy Saving Bulbs	Exchange of Currency
Imported Unprocessed Timber Logs,Ships or Articles	Life Insurance
High Prottein and High Energy Agro Foods	"Agrahara" Insurance
Sea Sand	Crop and Livestock Insurance
Locally Manufactured Handloom Textiles	
Locally Manufactured Coconut Oil or Coco Peat	Laboratory Failities for Production of any Film
Coir Fiber	Services Being Chartering of any Vessel
Grow Pellets	
Grow Bags	Services Being Receipts from Reinsrance by any local Insurance Company by way of Commission or Compensation in an Insurance Business
Twist Fiber	Services Being the Issue of Licence to Local Telecom Operators
Coconut Husk	Research and Development Services
Clay Roof Tiles	Services by the Departent of Commerce
Unprocessed Agricultural, Hoticultural or Fishing Products	Specific Services for any International Event Approved by MOF
Unprocessed Prawns Produced in Srilanka	Services by a Unit Trust Management Company
Imported Rattans	Services Being hotel acomodation to any Sportsman, Organizer of any Sport Event or Sponsor Arriving in Sri Lanka
Locally Produced Dairy Products	
Locally Produced Rice Products	
Locally Manufactured Suggar	
Locally Manufactured Machinery used for Tea Industry	

Locally Manufactured Surgical Gauze used for Surgery	
Locally Manufactured Jewellery	
Locally Manufactured Briquettes and Pallets	
Locally Developed Software	
Locally Manufactured Hydropower and Wind Power Machinery and Equipment	
Locally Manufactured Turbines	
Locally Manufactured Canned Fish Clay Pottery Products	
Locally Manufactured Fabric In the Domestic Market	